

Pt. 99

29 CFR Subtitle A (7-1-99 Edition)

B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, state, zip code)

Check ☐ if there are workplaces on file that are not identified here.

Alternate II. (Grantees Who Are Individuals)

(a) The grantee certifies that, as a condition of the grant, he or she will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant;

(b) If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, he or she will report the conviction, in writing, within 10 calendar days of the conviction, to every grant officer or other designee, unless the Federal agency designates a central point for the receipt of such notices. When notice is made to such a central point, it shall include the identification number(s) of each affected grant.

[55 FR 21690, 21696, May 25, 1990]

**PART 99—AUDITS OF STATES,
LOCAL GOVERNMENTS, AND
NON-PROFIT ORGANIZATIONS**

Subpart A—General

Sec.

99.100 Purpose.

99.105 Definitions.

Subpart B—Audits

99.200 Audit requirements.

99.205 Basis for determining Federal awards expended.

99.210 Subrecipient and vendor determinations.

99.215 Relation to other audit requirements.

99.220 Frequency of audits.

99.225 Sanctions.

99.230 Audit costs.

99.235 Program-specific audits.

Subpart C—Auditees

99.300 Auditee responsibilities.

99.305 Auditor selection.

99.310 Financial statements.

99.315 Audit findings follow-up.

99.320 Report submission.

Subpart D—Federal Agencies and Pass-through Entities

99.400 Responsibilities.

99.405 Management decision.

Subpart E—Auditors

99.500 Scope of audit.

99.505 Audit reporting.

99.510 Audit findings.

99.515 Audit working papers.

99.520 Major program determination.

99.525 Criteria for Federal program risk.

99.530 Criteria for a low-risk auditee.

AUTHORITY: Public Law 104-156, 110 Stat. 1396 (31 U.S.C. 7500 *et seq.*), and OMB Circular A-133 revised June 24, 1997.

SOURCE: 64 FR 14541, Mar. 25, 1999, unless otherwise noted.

Subpart A—General

§99.100 Purpose.

This part sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards.

§99.105 Definitions.

Audit finding means deficiencies which the auditor is required by §99.510(a) to report in the schedule of findings and questioned costs.

Auditee means any non-Federal entity that expends Federal awards which must be audited under this part.

Auditor means an auditor that is a public accountant or a Federal, State, or local government audit organization, which meets the general standards specified in generally accepted government auditing standards (GAGAS). The term auditor does not include internal auditors of non-profit organizations.

CFDA number means the number assigned to a Federal program in the Catalog of Federal Domestic Assistance (CFDA).

Cluster of programs means a grouping of closely related programs that share common compliance requirements. The types of clusters of programs are research and development (R&D), student financial aid (SFA), and other clusters. "Other clusters" are as defined by the Office of Management and Budget (OMB) in the compliance supplement